

**Abstract**

Please substitute the following clean copy abstract text for the pending abstract text on page 25 of the specification.

**ABSTRACT OF THE DISCLOSURE**

A micro-electro-mechanical system (MEMS) capacitive resonator and methods for manufacturing the same are invented and disclosed. In one embodiment, ~~the MEMS capacitive resonator a method comprises a semiconductor resonating member and a polysilicon electrode capacitively coupled to the semiconductor resonating member forming trenches in a substrate, conformally coating the substrate with an oxide, filling the coated trenches with polysilicon, patterning the polysilicon, releasing a resonating structure derived from the substrate, and removing the conformally coated oxide.~~